

EXHIBIT A



10100 SANTA MONICA BLVD
SUITE 2200
LOS ANGELES, CA 90067
(310) 282-2000 IRS #95-1780806

THOMAS SEAMAN
THOMAS SEAMAN COMPANY
3 PARK PLAZA, SUITE 550
IRVINE, CA 92614

JUNE 3, 2011
INVOICE NO. 1443226

PAYMENT DUE UPON RECEIPT

RE: FTC V. AMERICAN TAX RELIEF
OUR FILE NO: 211605-10006

FEE FOR PROFESSIONAL SERVICES RENDERED AS PER ATTACHED DETAIL	33,562.50
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LESS 10% DISCOUNT	(3,356.25)
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NET FEES	30,206.25
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DISBURSEMENTS MADE FOR YOUR ACCOUNT AS PER ATTACHED DETAIL	346.31
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TOTAL CURRENT AMOUNT DUE	<u>30,552.56</u>
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PAST DUE INVOICES FOR THIS MATTER.
IF PAID, PLEASE DISREGARD.

0 - 60 DAYS	12,779.97
61 - 90 DAYS	0.00
91 - 120 DAYS	30,031.00
OVER 120 DAYS	<u>0.00</u>

TOTAL PAST INVOICES	42,810.97
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TOTAL CURRENT AND PAST DUE INVOICES FOR THIS MATTER	<u><u>73,363.53</u></u>
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00438

THOMAS SEAMAN
FTC V. AMERICAN TAX RELIEF

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Date	Tk	Description of Services Rendered	Hours
1/2/11	BRK	ENGAGED AS TO FURTHER REVIEW OF DEFENDANTS' OPPOSITION AND EVIDENCE AND STRATEGY FOR REPLY PAPERS; EMAIL TO PARALEGAL VIRGINIA BRISENO RE STATUS OF DOCUMENTS RECEIVED FROM SUBPOENAED PARTIES; EMAILS FROM AND TO THOMAS SEAMAN, ELLEN GORDON AND BLAIR ZANZIG RE [REDACTED]	1.4
1/3/11	LNJ	PREPARED FOR GORDON CALL RE SUPPLEMENTAL BRIEF; ENGAGED AS TO SUPPLEMENTAL BRIEF ISSUES.	0.2
1/3/11	BRK	PREPARED FOR AND PARTICIPATED IN TELEPHONE CONFERENCE WITH THOMAS SEAMAN, ELLEN GORDON, AND BLAIR ZANZIG RE [REDACTED]; TELEPHONE CONFERENCE WITH BLAIR ZANZIG RE [REDACTED] REVIEWED COURT MINUTE ENTRY GRANTING MOTION FOR ADDITIONAL PAGES FILED BY DEFENDANTS	1.5
1/3/11	BRZ	TELEPHONE CONFERENCE WITH T. SEAMAN AND B. KING REGARDING [REDACTED] N.	1.2
1/3/11	V B	REVIEW DOCUMENTS RECEIVED PURSUANT TO SUBPOENA; PREPARE SAME FOR RECEIVER	1.1
1/4/11	BRK	BEGAN DRAFTING REPLY MEMORANDUM IN SUPPORT OF RECEIVER'S MOTION FOR INSTRUCTION; REVIEWED LENGTHY EMAIL FROM ELLEN GORDON AND ATTACHMENTS RE [REDACTED]	1.2

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Date	Tk	Description of Services Rendered	Hours
1/5/11	BRK	REVIEWED EMAILS AND ATTACHMENTS FROM ELLEN GORDON RE [REDACTED] [REDACTED] REVIEWED PRIOR PRELIMINARY INJUNCTION MEMORANDUM RULING RE COURT DETERMINATIONS RELATED TO SCRIPTS; TELEPHONE CONFERENCES WITH ELLEN GORDON AND BLAIR ZANZIG RE [REDACTED] [REDACTED] (SEPARATE CONFERENCES); EMAILS TO AND FROM BLAIR ZANZIG RE SAME; CONTINUED DRAFTING REPLY MEMORANDUM IN SUPPORT OF RECEIVER'S MOTION FOR INSTRUCTION; EMAILS FROM ELLEN GORDON RE [REDACTED] [REDACTED]; REVIEWED AND REVISED SAME	4.2
1/5/11	BRZ	DRAFTED T. SEAMAN DECLARATION IN SUPPORT OF RECEIVER'S MOTION FOR INSTRUCTION. RESEARCHED [REDACTED] [REDACTED] [REDACTED]	2.8
1/6/11	LNJ	REVIEWED AND REVISED SEAMAN BRIEF; ENGAGED AS TO FACTUAL RESPONSE TO ALLEGATIONS.	0.4
1/6/11	BRK	[REDACTED] [REDACTED] EMAILS TO AND FROM, AND TELEPHONE CONFERENCES WITH, THOMAS SEAMAN, ELLEN GORDON, AND BLAIR ZANZIG RE [REDACTED] [REDACTED] REVISED REPLY DECLARATIONS OF ELLEN GORDON, [REDACTED] RE MOTION FOR INSTRUCTION; EMAIL TO ELLEN GORDON RE SAME; BEGAN REVIEWING AND REVISING DRAFT SEAMAN DECLARATION IN REGARD TO SAME	7.2

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1/6/11	BRZ	DRAFTED DECLARATION OF T. SEAMAN IN SUPPORT OF RECEIVER'S MOTION FOR INSTRUCTION. TELEPHONE CONFERENCE WITH T. SEAMAN, E. GORDON, AND B. KING REGARDING [REDACTED] [REDACTED]	8.7
1/7/11	LNJ	REVIEWED AND REVISED RECEIVER BRIEF.	0.2
1/7/11	BRK	CONTINUED DRAFTING AND REVISING REPLY MEMORANDUM IN SUPPORT OF THE RECEIVER'S MOTION FOR INSTRUCTION; REVIEWED AND REVISED FURTHER DRAFTS OF REPLY DECLARATIONS OF THOMAS SEAMAN AND ELLEN GORDON; EMAILS AND TELEPHONE TO AND FROM THOMAS SEAMAN, ELLEN GORDON, AND BLAIR ZANZIG RE [REDACTED] [REDACTED]; TELEPHONE AND EMAILS TO AND FROM JEAN NELSON AND MARC HARRIS RE DRAFT DECLARATIONS OF STACEY BRANDON AND JINZAEON KIMOTO; FINALIZED REPLY PAPERS FOR FILING; REVIEWED FTC'S REPLY MEMORANDUM RE RECEIVER'S MOTION FOR INSTRUCTION; EMAILS FROM AND TO ELLEN GORDON RE [REDACTED] EMAILS FROM AND TO ELLEN GORDON RE [REDACTED] [REDACTED]; REVIEWED SAME	7.8
1/7/11	BRZ	[REDACTED] J. TELEPHONE CONFERENCE WITH T. SEAMAN, E. GORDON AND B. KING [REDACTED]. COORDINATED PREPARATION OF EXHIBITS AND FILING WITH M. JAWOR.	5.1
1/10/11	BRK	REVIEWED OBJECTIONS OF DEFENSE COUNSEL TO REPORT AND RECOMMENDATIONS OF MAGISTRATE RE INTERIM FEE AWARD	0.2
1/15/11	LNJ	TELEPHONE CONFERENCE WITH T. SEAMAN [REDACTED] IS [REDACTED]	0.1



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Date	Tk	Description of Services Rendered	Hours
1/16/11	BRK	EMAIL FROM FIONA MCKEOWN RE LATEST DRAFT OF INTERIM FEE APPLICATION; REVIEWED AND REVISED SAME	0.1
1/18/11	BRK	REVIEWED CLASS ACTION COMPLAINT FILED BY SUSAN MADISON AGAINST ATR AND RELATED CASE MANAGEMENT NOTICE; REVIEWED PRELIMINARY INJUNCTION RE STAY PROVISIONS AND DRAFTED EMAIL TO JONATHAN KURNIADI RE NOTICE OF SAME; EMAILS FROM AND TO ELLEN GORDON RE SAME	0.8
1/19/11	BRK	EMAIL FROM JONATHAN KURNIADI RE LAWSUIT BY SUSAN MADISON AGAINST ATR; EMAILS TO AND FROM ELLEN GORDON RE SAME	0.2
1/20/11	BRK	EMAILS FROM AND TO CHARLES KREINDLER RE RESPONSE TO SUSAN MADISON ACTION	0.1
1/21/11	BRK	REVIEWED MOTION OF DEFENDANTS FOR LEAVE TO FILE SUR-REPLY IN CONNECTION WITH RECEIVER'S MOTION FOR INSTRUCTION; ENGAGED AS TO RECEIVER'S NEED FOR RESPONSE TO SAME	0.2
1/24/11	BRK	EMAILS FROM AND TO CHARLES KREINDLER RE ARRANGEMENTS FOR DEFENDANTS' VISIT TO ATR; EMAILS FROM AND TO THOMAS SEAMAN AND ELLEN GORDON RE [REDACTED] TELEPHONE CONFERENCE WITH ELLEN GORDON RE [REDACTED] [REDACTED] TELEPHONE CONFERENCE WITH BLAIR ZANZIG RE [REDACTED] AND RE [REDACTED] [REDACTED] REVIEWED MINUTE ORDER OF COURT VACATING SAME; EMAIL TO ATTY JONATHAN KURNIADI RE FUTURE CONTACT WITH THE RECEIVER CONCERNING MADISON LAWSUIT NOTICES	0.7



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Date	Tk	Description of Services Rendered	Hours
1/24/11	BRZ	CONFERRED WITH B. KING REGARDING [REDACTED] [REDACTED]	0.6
1/25/11	BRK	REVIEWED EMAILS FROM CHARLES KREINDLER, THOMAS SEAMAN AND ELLEN GORDON [REDACTED] [REDACTED]	0.2
1/26/11	BRK	EMAIL FROM ELLEN GORDON RE [REDACTED] E [REDACTED] [REDACTED] REVIEWED BRIEF AND EXHIBITS RE SAME	0.3
1/27/11	BRK	EMAILS FROM AND TO ELLEN GORDON, CHARLES KREINDLER, AND KAREN DODGE RE UPCOMING VISIT TO ATR FACILITIES; REVIEWED EMAILS AND ATTACHED DOCUMENTS FROM ELLEN GORDON RE [REDACTED] FURTHER REVIEWED AND REVISED FEE APPLICATION OF RECEIVER; FURTHER REVIEWED AND REVISED LOEB FEE APPLICATION	2.3
1/28/11	BRK	VISITED ATR'S OFFICES FOR MEETING WITH THOMAS SEAMAN, ELLEN GORDON AND VISIT BY DEFENDANT ALEX HAHN AND HIS COUNSEL TO INSPECT PREMISES AND DOCUMENTS; EMAILS FROM AND TO ELLEN GORDON AND BLAIR ZANZIG RE [REDACTED] [REDACTED] TELEPHONE TO BLAIR ZANZIG RE [REDACTED] CONTINUED REVISING RECEIVER APPLICATIONS FOR RECEIVER'S AND COUNSEL'S FEES	4.6
1/28/11	BRZ	REVIEWED AND ANALYZED RECEIVERS' WEBSITE MATERIAL RELATED TO STATUS OF FTC ACTION. CONFERRED WITH B. KING REGARDING [REDACTED]	3.7
1/29/11	BRK	FURTHER REVISED RECEIVER AND LOEB FEE APPLICATIONS; EMAILS TO AND FROM PARALEGAL FIONA MCKEOWN RE REDACTION OF INVOICES; EMAIL TO THOMAS SEAMAN, ELLEN GORDON, AND BLAIR ZANZIG [REDACTED] [REDACTED]	1.4



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1/31/11	BRK	TELEPHONE CONFERENCES WITH THOMAS SEAMAN, ELLEN GORDON AND BLAIR ZANZIG RE [REDACTED] REVIEWED FURTHER REVISIONS TO APPLICATIONS MADE BY BLAIR ZANZIG; ENGAGED AS TO PREPARATION OF LOEB FEE SUMMARY RE SAME; CONFERENCE WITH BLAIR ZANZIG RE [REDACTED]	1.1
1/31/11	BRZ	CONFERRED WITH B. KING REGARDING [REDACTED] COORDINATED WITH M. JAWOR REGARDING PREPARATION OF EXHIBITS [REDACTED] REVIEWED AND REVISED FEE APPLICATIONS.	2.7

Time & Fee Summary

Timekeeper	Hours	Rate	Fee Value
L.N. JURICH	0.9	650	585.00
B.R. KING	35.5	575	20,412.50
B R ZANZIG	24.8	500	12,400.00
V BRISENO	1.1	150	165.00
TOTAL	62.3		33,562.50

LESS COURTESY DISCOUNT (3,356.25) 30,206.25

Date	Description of Disbursements	Ref No.	Amount
1/4/11	SERVICE FEE - Payee: WELLS FARGO -CK REQ - DOCUMENT PRODUCTION COSTS (PER SUBPOENA)		160.40



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Date	Description of Disbursements	Ref No.	Amount
1/27/11	COURT RESEARCH PACER: 10/1/10-12/31/10-K PRESSON		3.28
1/27/11	COURT RESEARCH PACER: 10/1/10-12/31/10-F MCKEOWN		38.00
1/27/11	COURT RESEARCH PACER: 10/1/10-12/31/10-B KING		3.68
1/27/11	COURT RESEARCH PACER: 10/1/10-12/31/10-B ZANZIG		27.52
1/27/11	COURT RESEARCH PACER: 10/1/10-12/31/10-M JAWOR		44.96
1/31/11	PHOTOCOPY		31.35
1/31/11	VIDEO AND TELEPHONE CONFERENCE CHARGES		10.34
1/31/11	DELIVERY		10.00
1/31/11	WESTLAW		16.78

Total Fees

30,206.25

Total Disbursements

346.31



10100 SANTA MONICA BLVD
SUITE 2200
LOS ANGELES, CA 90067
(310) 282-2000 IRS #95-1780806

THOMAS SEAMAN
THOMAS SEAMAN COMPANY
3 PARK PLAZA, SUITE 550
IRVINE, CA 92614

JUNE 3, 2011
INVOICE NO. 1443277

PAYMENT DUE UPON RECEIPT

RE: FTC V. AMERICAN TAX RELIEF
OUR FILE NO: 211605-10006

FEE FOR PROFESSIONAL SERVICES RENDERED AS PER ATTACHED DETAIL	23,825.00
LESS 10% DISCOUNT	(2,382.50)
NET FEES	21,442.50
DISBURSEMENTS MADE FOR YOUR ACCOUNT AS PER ATTACHED DETAIL	277.97

TOTAL CURRENT AMOUNT DUE	<u>21,720.47</u>
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PAST DUE INVOICES FOR THIS MATTER.
IF PAID, PLEASE DISREGARD.

0 - 60 DAYS	43,332.53
61 - 90 DAYS	0.00
91 - 120 DAYS	30,031.00
OVER 120 DAYS	<u>0.00</u>

TOTAL PAST INVOICES	73,363.53	<u> </u>
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TOTAL CURRENT AND PAST DUE INVOICES FOR THIS MATTER	<u><u>95,084.00</u></u>
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2/1/11	BRK	EMAILS FROM AND TO ATTY JONATHAN KURNIADI RE SUSAN MADISON ACTION AGAINST ATR	0.1
2/2/11	BRK	EMAIL FROM ELLEN GORDON RE [REDACTED] [REDACTED], REVIEWED ATTACHMENTS RE SAME; REVIEWED EMAIL FROM ELLEN GORDON TO CHARLES KREINDLER RE ATR CALL-IN DATABASE	0.3
2/3/11	BRK	EMAILS FROM AND TO BLAIR ZANZIG RE [REDACTED] [REDACTED], FURTHER REVISED FEE APPLICATIONS TO ADDRESS RECEIVERSHIP TASKS; EMAIL TO THOMAS SEAMAN, ELLEN GORDON AND BLAIR ZANZIG RE [REDACTED] [REDACTED]; EMAIL FROM ELLEN GORDON RE [REDACTED] [REDACTED]	2.5
2/3/11	BRZ	TELEPHONE CONFERENCE WITH B. KING REGARDING [REDACTED] [REDACTED] CONFERRED WITH C. COUGHLIN REGARDING PRIVILEGE REVIEW OF INVOICES TO BE SUBMITTED AS PART OF FEE APPLICATION. DRAFTED MOTIONS FOR APPROVAL OF FEE AND EXPENSES.	4.3
2/4/11	BRK	TELEPHONE CONFERENCES WITH, AND EMAILS FROM AND TO, BLAIR ZANZIG RE [REDACTED] [REDACTED] FURTHER REVISED LOEB FEE APPLICATION; EMAILS TO THOMAS SEAMAN AND ELLEN GORDON [REDACTED] REVIEWED LETTER FROM CHARLES KREINDLER RE FEES INVOICE	2.7
2/4/11	BRZ	PREPARED FEE APPLICATIONS FOR RECEIVER AND RECEIVER'S COUNSEL AND RELATED PLEADINGS. COORDINATED WITH M. JAWOR FILING OF SAME. TELEPHONE CONFERENCE WITH B. KING REGARDING [REDACTED]	4.3



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Date	Tk	Description of Services Rendered	Hours
2/4/11	MLJ	EMAIL TO B. KING REGARDING TIME ENTRIES. CONFERENCE WITH B. ZANZIG REGARDING STATUS OF FILING FEE APPLICATIONS. ORGANIZE EXHIBITS. CONFERENCE WITH B. KING AND B. ZANZIG REGARDING STATUS OF FILING. REVIEW LOEB INVOICES AND REDACT PRIVILEGE. EMAIL COPIES OF REDACTED INVOICES TO B. KING AND B. ZANZIG. CONFERENCE WITH B. KING REGARDING ADDITIONAL REDACTION. REVIEW INVOICES AND REDACT RESEARCH RELATED ITEMS. FORWARD REDACTED INVOICES TO B. KING AND B. ZANZIG. REVIEW FEE APPLICATION AND REVISE SAME. ORGANIZE ALL DOCUMENTS FOR FILING. EMAILS TO AND FROM B. KING REGARDING STATUS OF FILING. PREPARE NOTICE OF MOTION FOR 2/10 DATE. FILE ALL DOCUMENTS WITH DISTRICT COURT. EMAIL STATUS OF FILING TO B. KING AND B. ZANZIG.	7.5
2/7/11	BRK	REVIEWED SUR-REPLY MEMORANDUM, KREINDLER DECLARATION, AND EXHIBITS FILED BY DEFENDANTS; FURTHER REVIEWED AND REVISED DRAFT FAQ FOR RECEIVER'S ATR WEBSITE; BEGAN REVISING "RECENT UPDATES" SECTION OF RECEIVER'S WEBSITE; EMAIL TO THOMAS SEAMAN AND ELLEN GORDON [REDACTED]; [REDACTED]; EMAIL FROM CHARLES KREINDLER RE DOCUMENT SUBPOENAS SERVED BY THE FTC AND RECEIVER; ENGAGED AS TO DETERMINING STATUS OF DOCUMENTS RECEIVED AND TRANSMISSION OF SAME TO RECEIVER AND PARTIES; EMAIL FROM MARISSA REICH AT FTC RE SAME	2.3
2/7/11	BRZ	REVIEWED AND ANALYZED SUR-REPLY FILED BY DEFENDANTS RELATING TO RECEIVER'S MOTION FOR INSTRUCTION AND CORRESPONDENCE FROM B. KING REGARDING SAME.	0.8
2/7/11	MLJ	COORDINATE COPY OF BOTH FILED FEE APPLICATIONS FOR DELIVERY TO JUDGE.	0.3



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2/8/11	BRK	EMAILS FROM AND TO THOMAS SEAMAN AND ELLEN GORDON RE [REDACTED] EMAILS FROM AND TO LANCE JURICH RE PENDING FEE APPLICATIONS (SEVERAL)	0.4
2/9/11	LNJ	TELEPHONE CONFERENCE WITH T. SEAMAN RE INSTRUCTIONS [REDACTED] (NO-CHARGE CALL WITH FTC RE LOEB FEES - 1/2 HOUR).	0.1
2/9/11	BRK	REVIEWED MINUTE ENTRIES REFERRING FEE APPLICATIONS TO MAGISTRATE JUDGE KEYS; EMAIL TO THOMAS SEAMAN AND ELLEN GORDON RE [REDACTED] REVIEWED FTC FILINGS RE OPPOSITION TO MOTION TO TRANSFER VENUE	0.8
2/9/11	BRZ	TELEPHONE CONFERENCE WITH B. KING REGARDING HEARING ON FEE APPLICATIONS AND RELATED MATTERS BEFORE COURT. REVIEWED FTC'S OPPOSITION PLEADINGS TO DEFENDANTS MOTION TO TRANSFER VENUE.	0.8
2/9/11	MLJ	ORGANIZE COPIES OF PLEADINGS FOR 2/10 HEARING FOR B. ZANZIG. REVIEW MINUTE ORDER REGARDING 2/10 HEARING. CONFERENCE WITH B. ZANZIG REGARDING SAME. ORGANIZE FILED PLEADINGS.	0.5
2/10/11	BRK	REVIEWED COURT NOTICE SETTING HEARING ON MOTION FOR INSTRUCTION BY RECEIVER; EMAIL TO THOMAS SEAMAN, ELLEN GORDON, AND BLAIR ZANZIG RE ARRANGEMENTS FOR ATTENDANCE AT HEARING; TELEPHONE FROM ELLEN GORDON RE SAME	0.3
2/10/11	BRZ	REVIEWED COURT'S ORDER REGARDING HEARING ON RECEIVER'S MOTION FOR INSTRUCTION. CORRESPONDED WITH B. KING REGARDING SAME.	0.9



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2/11/11	BRK	REVIEWED EXECUTIVE COMMITTEE MEMO RE TRANSFER OF FEE APPS TO MAGISTRATE JUDGE KEYS; EMAILS FROM AND TO CHARLES KREINDLER RE DOCUMENT SUBPOENAS SERVED BY RECEIVER AND REQUEST FOR STIPULATION TO CONTINUANCE OF HEARING ON RECEIVER'S MOTION FOR INSTRUCTION (SEVERAL); EMAILS TO AND FROM, AND CONFERENCE WITH, PARALEGAL VIRGINIA BRISENO RE SAME; EMAILS TO AND FROM THOMAS SEAMAN AND ELLEN GORDON RE [REDACTED] TELEPHONE FROM THOMAS SEAMAN RE [REDACTED]	0.7
2/11/11	BRZ	CONFERRED WITH B. KING REGARDING HEARING ON RECEIVER'S MOTION FOR INSTRUCTION, INCLUDING RELATED STRATEGY AND NEEDED PREPARATION.	0.5
2/14/11	BRK	EMAILS TO AND FROM ELLEN GORDON AND THOMAS SEAMAN, [REDACTED] [REDACTED] TELEPHONE TO AND FROM COURT CLERK RE NATURE OF HEARING ON RECEIVER'S MOTION AND PROPRIETY OF TELEPHONIC APPEARANCE BY RECEIVER; EMAILS FROM AND TO CHARLES KREINDLER RE RECEIVER'S CONTINUANCE OF HEARING RE MOTION FOR INSTRUCTION; REVIEWED FTC MOTION TO STRIKE KREINDLER DECLARATION, NOTICE, AND EXHIBIT; EMAIL TO THOMAS SEAMAN AND ELLEN GORDON RE SAME	1.2
2/14/11	BRZ	CORRESPONDED WITH B. KING REGARDING HEARING ON RECEIVER'S MOTION FOR INSTRUCTION. REVIEWED FTC'S MOTION TO STRIKE DECLARATION BY DEFENDANTS' ATTORNEY.	1.2
2/15/11	LNJ	TELEPHONE CONFERENCE WITH T. SEAMAN; E-MAIL TO T. SEAMAN [REDACTED]	0.1



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2/15/11	BRK	EMAIL FROM ELLEN GORDON RE [REDACTED] [REDACTED] REVIEWED NEW LAWSUIT FILED BY TERRY BRANCO AND OTHERS AGAINST ATR; PREPARED EMAIL TO PLAINTIFF'S COUNSEL RE STAY OF ACTION PER PRELIMINARY INJUNCTION PROVISIONS; TELEPHONE FROM AND EMAIL TO THOMAS SEAMAN RE [REDACTED] [REDACTED]; REVIEWED COURT ORDER RE SAME	0.7
2/16/11	BRK	REVIEWED COURT ORDER RE DEADLINES FOR BRIEFING ON MOTION TO STRIKE KREINDLER DECLARATION IN OPPOSITION TO RECEIVER'S MOTION FOR INSTRUCTION; EMAIL TO THOMAS SEAMAN AND ELLEN GORDON RE SAME; REVIEWED FTC REPLY RE MOTION TO STRIKE KREINDLER DECLARATION	0.2
2/18/11	MLJ	CONFERENCE WITH B. ZANZIG REGARDING STATUS OF MATTER AND HEARING DATE.	0.5
2/22/11	BRZ	TELEPHONE CONFERENCE WITH CHAMBERS REGARDING TELEPHONIC APPEARANCE. TELEPHONE CONFERENCE WITH B. KING REGARDING SAME AND PREPARATION FOR HEARING ON RECEIVER'S MOTION FOR INSTRUCTION.	0.8
2/23/11	BRK	PREPARED FOR AND PARTICIPATED IN TELEPHONE CONFERENCES WITH THOMAS SEAMAN, ELLEN GORDON, AND BLAIR ZANZIG RE PREPARATION FOR HEARING ON RECEIVER'S MOTION FOR INSTRUCTION; REVIEWED PARTIES' BRIEFS AND DECLARATIONS RE ISSUES FOR HEARING; LETTER TO CHARLES KREINDLER ENCLOSING COPIES OF DOCUMENTS PRODUCED BY PARTIES SUBPOENAED BY RECEIVER; EMAILS FROM AND TO MELISSA EAVES RE SAME	1.6



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2/23/11	BRZ	TELEPHONE CONFERENCE WITH T. SEAMAN AND B. KING REGARDING HEARING ON RECEIVER'S MOTION FOR INSTRUCTION. TELEPHONE CONFERENCE WITH CHAMBERS REGARDING RECEIVER'S TELEPHONIC APPEARANCE. REVIEWED PLEADINGS ON MOTION FOR INSTRUCTION IN CONNECTION WITH HEARING ON RECEIVER'S MOTION FOR INSTRUCTION. COORDINATED WITH T. SEAMAN REGARDING TRAVEL TO HEARING AND PREPARATION FOR HEARING.	5.2
2/23/11	MLJ	CONFERENCE WITH B. ZANZIG REGARDING DOCUMENTS NEEDED FOR HEARING AND MEETING. REVIEW COURT DOCKET. GATHER MOTIONS, OBJECTIONS AND RELEVANT PLEADINGS. ORGANIZE SAME FOR B. ZANZIG.	2.0
2/24/11	BRK	REVIEWED COURT ORDERS RE RECEIVER PRIVILEGE ASSERTION MOTION AND FURTHER BRIEFING FOR RECEIVER'S MOTION FOR INSTRUCTION; EMAILS AND TELEPHONE TO AND FROM BLAIR ZANZIG RE OUTCOME OF HEARING ON SAME; EMAIL TO THOMAS SEAMAN AND ELLEN GORDON RE [REDACTED]	0.7
2/24/11	BRZ	PREPARED FOR HEARING ON RECEIVER MOTION FOR INSTRUCTION. MET WITH T. SEAMAN IN PREPARATION FOR SAME. ATTENDED HEARING ON RECEIVER'S MOTION FOR INSTRUCTION. TELEPHONE CONFERENCE WITH B. KING REGARDING SAME.	6.8
2/28/11	BRK	REVIEWED VARIOUS FILINGS OF FTC AND DEFENSE COUNSEL RE APPROVAL OF OR OBJECTION TO FEES; EMAILS TO AND FROM BLAIR ZANZIG RE ANTICIPATED RESPONSE TO FEE OBJECTIONS; REVIEWED LETTER AND MOTION PROVIDED BY COUNSEL IN TERRY BRANCO ACTION AGAINST ATR; EMAIL TO ALL CASE COUNSEL RE SAME	0.5



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2/28/11	BRZ	REVIEWED AND ANALYZED RESPONSES TO FEE APPLICATIONS FOR RECEIVER, RECEIVER'S COUNSEL, AND DEFENDANTS' COUNSEL. DRAFTED EMAIL TO T. SEAMAN, E. GORDON, B. KING, AND L. JURICH REGARDING [REDACTED]	1.3

Time & Fee Summary

Timekeeper	Hours	Rate	Fee Value
L.N. JURICH	0.2	650	130.00
B.R. KING	15.0	575	8,625.00
B R ZANZIG	26.9	500	13,450.00
M L JAWOR	10.8	150	1,620.00
TOTAL	52.9		23,825.00

LESS COURTESY DISCOUNT (2,382.50) 21,442.50

Date	Description of Disbursements	Ref No.	Amount
2/8/11	LOCAL TRAVEL - Payee: BENJAMIN R. KING - PARKING AT MEETING ON 01/28/11		20.00
2/28/11	MESSENGER - Payee: NORCO DELIVERY SERVICES (WESTATES-FORMER OVERNITE EXPR) - ELLEN K. GORDON DIRECTOR, THOMAS SEAMAN COMPANY, IRVINE 91316 - 02/15/11		18.17
2/28/11	PHOTOCOPY		228.75
2/28/11	POSTAGE		1.05



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Date	Description of Disbursements	Ref No.	Amount
2/28/11	DELIVERY		10.00
Total Fees			21,442.50
Total Disbursements			277.97



10100 SANTA MONICA BLVD
SUITE 2200
LOS ANGELES, CA 90067
(310) 282-2000 IRS #95-1780806

THOMAS SEAMAN
THOMAS SEAMAN COMPANY
3 PARK PLAZA, SUITE 550
IRVINE, CA 92614

JUNE 3, 2011
INVOICE NO. 1443279

PAYMENT DUE UPON RECEIPT

RE: FTC V. AMERICAN TAX RELIEF
OUR FILE NO: 211605-10006

FEE FOR PROFESSIONAL SERVICES RENDERED AS PER ATTACHED DETAIL	35,682.50
LESS 10% DISCOUNT	(3,568.25)
NET FEES	32,114.25

DISBURSEMENTS MADE FOR YOUR ACCOUNT AS PER ATTACHED DETAIL	105.25
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TOTAL CURRENT AMOUNT DUE	<u>32,219.50</u>
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PAST DUE INVOICES FOR THIS MATTER.
IF PAID, PLEASE DISREGARD.

0 - 60 DAYS	65,053.00
61 - 90 DAYS	0.00
91 - 120 DAYS	30,031.00
OVER 120 DAYS	<u>0.00</u>

TOTAL PAST INVOICES	95,084.00
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TOTAL CURRENT AND PAST DUE INVOICES FOR THIS MATTER	<u><u>127,303.50</u></u>
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Date	Tk	Description of Services Rendered	Hours
3/1/11	BRK	TELEPHONE AND EMAILS TO AND FROM BLAIR ZANZIG RE BRIEFS FILED BY PARTIES AND APPLICATION AND MEMORANDUM IN RESPONSE TO DEFENDANTS' FEE OBJECTIONS (2 CALLS AND SEVERAL EMAILS); CONFERENCE WITH LANCE JURICH RE SAME	0.8
3/1/11	BRZ	REVIEWED AND ANALYZED RESPONSES TO FEE APPLICATIONS. DRAFTED CORRESPONDENCE TO TRUSTEE REGARDING RESPONSES TO FEE APPLICATIONS.	1.7
3/2/11	BRK	PREPARED FOR AND PARTICIPATED IN TELEPHONIC CONFERENCE WITH THOMAS SEAMAN, ELLEN GORDON, AND BLAIR ZANZIG RE [REDACTED] [REDACTED] TELEPHONE CONFERENCES WITH BLAIR ZANZIG RE SAME; REVIEWED MOTION FOR LEAVE TO FILE REPLY RE FEE APPS AND PROPOSED ORDER; EMAILS FROM AND TO BLAIR ZANZIG AND MICHELLE JAWOR RE SAME (SEVERAL)	1.4
3/2/11	BRZ	DRAFTED MOTION FOR LEAVE TO FILE REPLY BRIEF IN SUPPORT OF FEE APPLICATIONS. CORRESPONDED WITH B. KING AND T. SEAMAN REGARDING SAME. CONFERRED WITH M. MOLINARO REGARDING SAME. TELEPHONE CONFERENCE WITH T. SEAMAN, E. GORDON, AND B. KING REGARDING [REDACTED] [REDACTED]	4.8
3/8/11	BRK	TELEPHONE AND EMAIL FROM MICHAEL MOLINARO AND BLAIR ZANZIG RE LETTER IN PARKER LAWSUIT RE PROCESS FOR PRESERVING CLAIMS AGAINST RECEIVERSHIP ESTATE AND STRATEGY RE SAME	0.3
3/8/11	BRZ	CONFERRED WITH M. MOLINARO AND B. KING REGARDING CORRESPONDENCE FROM ATR CLAIMANT.	0.3



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Date	Tk	Description of Services Rendered	Hours
3/9/11	BRK	EMAILS FROM AND TO BLAIR ZANZIG RE INQUIRY FROM PARKER LAWSUIT COUNSEL AND PREPARATION OF FEE OBJECTION REPLY MEMORANDUM (SEVERAL)	0.4
3/9/11	BRZ	RESEARCHED [REDACTED] REVIEWED RESPONSES FILED BY FTC AND DEFENDANTS REGARDING FEE APPLICATIONS.	1.3
3/10/11	BRZ	DRAFTED REPLY IN SUPPORT OF MOTIONS FOR APPROVAL OF FEES. CONFERRED WITH B. KING REGARDING SAME. ANALYZED DEFENDANTS OBJECTIONS TO COUNSEL'S FEE APPLICATION. RESEARCHED [REDACTED]	11.7
3/11/11	BRK	EMAIL FROM AND TELEPHONE TO AND FROM BLAIR ZANZIG RE [REDACTED]; TELEPHONE AND EMAILS TO AND FROM THOMAS SEAMAN AND ELLEN GORDON RE [REDACTED] REVIEWED AND REVISED REPLY BRIEF; RESEARCHED [REDACTED] EMAILS TO AND FROM LANCE JURICH RE [REDACTED]	2.6
3/11/11	BRZ	DRAFTED REPLY IN SUPPORT OF MOTIONS FOR APPROVAL OF RECEIVERS AND COUNSEL'S FEES. CONFERRED WITH B. KING REGARDING SAME, INCLUDING RESPONSE TO DEFENDANTS ALLEGATIONS. CONFERRED WITH M. MICKEY REGARDING LEGAL RESEARCH. RESEARCHED [REDACTED]	7.5

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Date	Tk	Description of Services Rendered	Hours
3/14/11	BRK	EMAILS FROM AND TO ELLEN GORDON RE [REDACTED] [REDACTED] REVIEWED DRAFT MEMORANDUM AND SUMMARY ANALYSIS RE TAX SERVICES PROVIDERS IDENTIFIED BY DEFENDANTS IN OPPOSITION TO MOTION FOR INSTRUCTION; TELEPHONE FROM AND TO BLAIR ZANZIG RE SAME; EMAIL FROM CHARLES KREINDLER RE CHANGE IN OPPOSITION TO MOTION FOR INSTRUCTION; TELEPHONE AND EMAILS TO AND FROM ELLEN GORDON AND BLAIR ZANZIG RE SAME (SEVERAL EMAILS/CALLS)	2.5
3/14/11	BRZ	CONFERRED WITH B. KING REGARDING SUPPLEMENTAL BRIEFING IN SUPPORT OF MOTION FOR INSTRUCTION AND CHANGE OF POSITION BY DEFENDANTS. DRAFTED SUPPLEMENTAL BRIEF IN SUPPORT OF MOTION FOR INSTRUCTION.	3.2
3/15/11	BRK	TELEPHONE CONFERENCE WITH MARISSA REICH AT FTC RE FILING OF RESPONSIVE STATEMENT IN LIGHT OF KREINDLER 3/14 EMAIL; EMAILS FROM AND TO, AND TELEPHONE CONFERENCES WITH, BLAIR ZANZIG RE FILING OF STATEMENT RE RECEIVER'S MOTION FOR INSTRUCTION (SEVERAL EMAILS AND CONFERENCES); REVIEWED AND REVISED SAME; EMAILS TO AND FROM THOMAS SEAMAN AND ELLEN GORDON RE [REDACTED] [REDACTED] EMAIL FROM THOMAS SEAMAN RE [REDACTED] [REDACTED] EMAIL AND TELEPHONE FROM THOMAS [REDACTED]	1.7
3/15/11	BRZ	DRAFTED SUPPLEMENTAL RESPONSE IN SUPPORT OF MOTION FOR INSTRUCTION. COORDINATED FILING OF SAME. CONFERRED WITH B. KING REGARDING SAME. REVIEWED CORRESPONDENCE FROM T. SEAMAN [REDACTED]. REVIEWED SUPPLEMENTAL BRIEF FILED BY FTC AND DEFENDANTS.	5.4

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Date	Tk	Description of Services Rendered	Hours
3/16/11	BRK	REVIEWED BRIEF FILED BY PLAINTIFF IN ATR/BRANCO/TARGET LAWSUIT RE OPPOSITION TO STAY OF ACTION; EMAIL TO THOMAS SEAMAN AND ELLEN GORDON RE SAME; REVIEWED FILINGS BY FTC AND DEFENDANTS RE RECEIVER'S MOTION FOR INSTRUCTION; TELEPHONE CONFERENCE WITH ELLEN GORDON RE SAME AND STRATEGY FOR HEARING RE SAME	0.6
3/17/11	BRK	TELEPHONE FROM AND EMAILS TO AND FROM BLAIR ZANZIG RE [REDACTED] [REDACTED] (2 CALLS); TELEPHONE FROM AND TO ELLEN GORDON RE [REDACTED] [REDACTED]	0.8
3/17/11	BRZ	DRAFTED REPLY TO DEFENDANTS SUPPLEMENTAL BRIEFING. CONFERRED WITH B. KING REGARDING [REDACTED]	3.5
3/18/11	BRK	TELEPHONE CONFERENCES WITH, AND EMAILS FROM AND TO, BLAIR ZANZIG RE REVISIONS TO RECEIVER'S RESPONSE TO SUPPLEMENTAL MEMORANDUM OF DEFENDANTS RE MOTION FOR INSTRUCTION (INCLUDING SEVERAL CALLS/EMAILS); EMAILS FROM AND TO ELLEN GORDON RE SAME (SEVERAL); REVIEWED AND REVISED SAME AND SUPPORTING ELLEN GORDON DECLARATION	1.6
3/18/11	BRZ	DRAFTED REPLY TO DEFENDANTS' SUPPLEMENTAL BRIEFING, DECLARATION OF E. GORDON IN SUPPORT, AND MOTION FOR LEAVE TO FILE REPLY. CONFERRED WITH B. KING AND E. GORDON REGARDING SAME. COORDINATED FILING OF SAME.	6.2



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Date	Tk	Description of Services Rendered	Hours
3/21/11	BRK	TELEPHONE AND EMAILS FROM AND TO BLAIR ZANZIG RE PREPARATION FOR FURTHER HEARING ON RECEIVER'S MOTION FOR INSTRUCTION; TELEPHONE TO AND EMAILS FROM AND TO THOMAS SEAMAN AND ELLEN GORDON RE [REDACTED] [REDACTED]	0.7
3/21/11	BRZ	PREPARED FOR HEARING ON MOTION FOR INSTRUCTION, INCLUDING REVIEWING VOLUMINOUS PLEADINGS REGARDING MOTION. CONFERRED WITH B. KING REGARDING SAME.	2.5
3/22/11	BRK	TELEPHONE CONFERENCE WITH BLAIR ZANZIG RE OUTCOME OF HEARING ON RECEIVER'S MOTION FOR INSTRUCTION, PREPARATION OF ORDER RE SAME, AND PREPARATION OF [REDACTED] [REDACTED]	0.6
3/22/11	BRZ	MET WITH T. SEAMAN IN PREPARATION FOR HEARING ON MOTION FOR INSTRUCTION. ATTENDED HEARING ON MOTION FOR INSTRUCTION. CONFERRED WITH COUNSEL FOR FTC REGARDING AGENCY ABILITY TO CONDUCT ACCOUNTING AND RELATED MATTERS. CONFERRED WITH B. KING REGARDING HEARING.	4.1
3/23/11	BRK	EMAILS FROM BLAIR ZANZIG AND ELLEN GORDON RE DRAFT ORDER ON RECEIVER'S MOTION FOR INSTRUCTION (SEVERAL)	0.3
3/23/11	BRZ	DRAFTED PROPOSED ORDER RELATING TO MOTION FOR INSTRUCTION. CORRESPONDED WITH E. GORDON REGARDING SAME.	1.4
3/25/11	BRK	EMAILS AND TELEPHONE FROM AND TO BLAIR ZANZIG RE DRAFT ORDER ON RECEIVER'S MOTION FOR INSTRUCTION; ENGAGED AS TO REVIEW AND COMMENT ON SAME; EMAIL FROM ELLEN GORDON RE SAME	0.6



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Date	Tk	Description of Services Rendered	Hours
3/25/11	BRZ	CORRESPONDED WITH B. KING AND E. GORDON REGARDING DRAFT ORDER REGARDING MOTION FOR INSTRUCTION.	0.4
3/28/11	BRK	REVIEWED EMAILS FROM ELLEN GORDON RE APPROVAL OF DRAFT ORDER ON RECEIVER'S MOTION FOR INSTRUCTION AND RE TAX TREATMENT FOR TERMINATED INDEPENDENT CONTRACTORS	0.2

Time & Fee Summary

Timekeeper	Hours	Rate	Fee Value
B.R. KING	15.1	575	8,682.50
B R ZANZIG	54.0	500	27,000.00
TOTAL	69.1		35,682.50
LESS COURTESY DISCOUNT	(3,568.25)		32,114.25

Date	Description of Disbursements	Ref No.	Amount
1/27/11	COURT RESEARCH PACER: -M JAWOR 12/8/10		2.32
1/27/11	COURT RESEARCH PACER: -M JAWOR 10/20/10		3.44
1/27/11	COURT RESEARCH PACER: -M JAWOR 10/4/10		6.96
3/10/11	MESSENGER - Payee: NORCO DELIVERY SERVICES (WESTATES-FORMER OVERNITE EXPR) - CHARLES KREINDLER, SHEPPARD MULLIN RICHTER HAMPTON, LA CA 90071 - 02/23/11		19.80
3/31/11	POSTAGE		1.22
3/31/11	VIDEO AND TELEPHONE CONFERENCE CHARGES		23.50



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Date	Description of Disbursements	Ref No.	Amount
3/31/11	DELIVERY		30.00
3/31/11	WESTLAW		18.01

Total Fees	32,114.25
Total Disbursements	105.25